

Provisions relating to all documents

Customs and Excise Act, 2010

278. (1) Where a document required or authorized for the purposes of this Act contains any words not in the English language, then the person producing or using the document may be required to produce therewith a correct English translation of those words.

(2) Where a person is required to submit a form for the purposes of this Act, then the proper officer may require that person to submit as many copies thereof as he may think necessary.

(3) Where the proper officer requires an invoice to be produced for goods which have been imported, exported, carried coastwise or entered in transit or for transshipment, he may require the invoice to be submitted in original and duplicate and he may retain both.

(4) A person who fails to comply with a requirement under this Section shall be guilty of an offence.

279. (1) The proper officer may, within six years of the date of importation or exportation, carriage coastwise, manufacture or delivery of any goods, require the owner thereof-

- (a) to produce all books and documents relating in any way to those goods;
- (b) to answer any questions in relation thereto; and
- (c) to make such declaration with respect to the weight, number, measure, strength, value, cost, selling price, origin, destination or place of transshipment of those goods, as the proper officer may think fit.

(2) The proper officer may require any person who imports, exports or manufactures any goods similar to the goods to which Subsection (1) applies but who is not the owner thereof-

- (a) to produce all books and documents

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(b) relating in any way to his goods;

(b) to furnish any information or particulars in relation thereto; and

(c) to make such declaration with respect to the weight, number, measure, strength, value, cost, selling price, origin, destination or place of transshipment of his goods previously imported, or intended to be imported by him as the proper officer may think fit.

(3) The proper officer may require a person concerned in the exportation of goods to produce, within such time as the proper officer may consider reasonable, a certificate from the customs authorities at the port of discharge of the due discharge thereof of those goods according to the export entry.

(4) Where a person fails to comply with a requirement made by the proper officer under this Section, then the proper officer may refuse entry or delivery, or prevent exportation of the goods; or may allow entry, delivery or exportation upon the deposit of such sum, pending the production of the books and documents, as he may think fit; and a deposit so made shall be forfeited and paid into the customs and excise revenue if the documents are not produced within three months, or such further time as the proper officer may permit of the date of the deposit.

(5) Where a requirement made by the proper officer under this Section relates to goods which have already been delivered or exported and the owner fails to comply with that requirement, then the proper officer may refuse to allow the owner to deliver or export any other goods.

(6) The proper officer may retain any document produced by any owner under the provisions of this Section but the owner shall be entitled to a copy thereof certified under the hand of the Commissioner General; and the certified copy shall be receivable in evidence in all courts and shall have equal validity with the original.

Production of documents